

Exhibit 14



November 1, 2010

Mallinckrodt, Inc.
Pharmaceutical Products
172 Railroad Avenue
Hobart, NY 13788

Hobart Controlled Substance Compliance Group

U.S. Department of Justice
Drug Enforcement Administration
Albany Division Office
10 Hastings Drive
Latham, NY 12110

Attention: DI Heather White

In an ongoing effort to enhance our existing Suspicious Order Monitoring Program and in accordance with 21CFR 1301.74, Mallinckrodt has begun the process of reviewing sales to indirect end user customers (retail pharmacies) by geographic region. This analysis is accomplished by review of chargeback data.

Briefly explained, chargeback data exists due to a system whereby distributors purchase Mallinckrodt controlled substances at an established wholesale price yet sell the product at a reduced price. Most pharmacies are part of collective buying groups that have contracted to purchase Mallinckrodt controlled substances at a price discounted from wholesale. When distributors sell the product at the discounted, less than wholesale price, the distributor submits a chargeback request to Mallinckrodt to recoup the difference in their purchase price versus the price at which they have sold the product. When submitting chargebacks, distributors must provide Mallinckrodt with specific information indicating how much product was sold to each end user pharmacy.

Mallinckrodt's initial report queries (attached) were focused on the State of Florida due to DEA enforcement action in the region and well publicized information about Pill Mills. Mallinckrodt will expand the reporting system to focus on other geographic regions such as Texas, North Carolina, and the remainder of the U.S.

Thank you for meeting with us and enabling presentation of these Suspicious Order Monitoring Reports to DEA.

Mallinckrodt is committed to perpetual review and improvement of our Suspicious Order Monitoring Program and will continue to keep DEA offices in St. Louis, MO and Albany, NY informed of developments.

Contains Confidential and Proprietary Information

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To: Drug Enforcement Administration
Subject: Suspicious Order Monitoring

Thank you and regards,

A handwritten signature in cursive script that reads "Eileen L. Spaulding".

Eileen L. Spaulding
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